G. R S 59] GPB—15,000—20 12 18

GENERAL AND REVENUE SECRETARIAT.

1913.

(Municipal)

File No. 69 - 13 Preserve

Serial Nos. 37 to 42

Papers Filed.

Month January 1914

SUBJECT.

Rules framed by the Simla Municipal Council under clause i to 2 of the Simla Municipal Regulation VII of 1906

PREVIOUS REFERENCES	LATER REFERENCES
Final 69-11 to June 37. to 41	and 69 - 13 (37, 66, 73) to March

Municipal
61

GRS. 11] 1913.

GENERAL AND REVENUE SECRETARIAT.

(Jud)

NOTES.

File No 69

FILE HEADING.

Rules & bye-laws under the Jud Regulations VII of 1906

From

The Deputy Comr Tumkur dist

No 244 Dated 11th Dec 1913 Received 19-12-13

Diary No 3483	Enclos	Spare Copies	Serial No 37

BRIEF ABSTRACT OF LETTER

Requests sanction to the rules framed by the Jud Council of Tumkur under sec 46 (i) & (j) of Mysl Regulations

NOTES AND ORDERS

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2. The rules follow closely those of the Bangalore city municl. The variations have been noted in red ink in the copy of the Bangalore city,

3. Para 11 of the draft rules relates to the

NOTES—First Sheet.

GPB—35,000 15 6 12

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B483

General and Revenue Secretariat | Govt File No. 69 of 1913.

Serial No.	
	method of compelling the owners of Vehicles to register their cars. This is not authorised by the Regn and an amendment to the Regn to this effect recommended by the Sanctions Committee is under the consideration of Govt
	4. The Mal Council seem to have no idea of subjecting animals to tax, & hence some of the alterations in the rules & the scheme discussed
	5th The rules seem to be otherwise straightforward but they have not been published as required by Sec 60 (b), though the original draft not the rules which the present draft rules supersede had been. The publications of the draft rules now received, appear necessary as they differ widely as regards the mode of recovery & though the rates are the same
	6 Subd for orders with draft
	D161 8/4/14
	7 Secy Govt 8/4
	(7)
42	8 To Dy Comr Dumka No 6905 dy 13/4 Request that the procedure mentioned in Sec 60 (b) may be observed.

NOTE—Contn sheet.

BANGALORE CITY MUNICIPALITY

Notice dated the 28th August 1913

The undermentioned Bye-laws and Rules, sanctioned by Government in their Proceedings No 4102-3—Ml 555-07-4, dated the 28th November 1911, and modified in Government Proceedings Nos 8896½—Ml 207-11-7, dated the 3rd May 1913, 759—Ml. 60-12-45, dated the 17th July 1913, and 2229-30—Ml 69-13-10, dated the 25th August 1913, are hereby published for general information They will come into force at once

K P PUTTANNA CHETTY,
Honorary President

BYE-LAWS OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following bye-laws are framed under Section 48, clauses (*j*) and (*k*) of the Municipal Regulation VII of 1906

Under Section 48, clause (j)

1 *Form of information to be filled in on demand* —On presentation by any Municipal servant of the form appended to these bye-laws or any form from time to time prescribed in this behalf by the Managing Committee, every inhabitant of the Municipality shall, within such reasonable period as shall be specified in such form, return such form, subscribed with his signature to the President with all blanks duly filled in to the best of his knowledge or belief, as directed in notes on the form, to show the said inhabitant's liability to Municipal taxation

2 *Inspection of conveyances and animals to be permitted* —Every person in possession of a vehicle and animal in respect of which he is liable to a municipal tax shall, at all reasonable hours, give the Municipal Collector or any person bearing a written authority from the Municipal Collector in this behalf, free access to his stables or other places in which such vehicles and animals are ordinarily kept and every facility for inspecting the same for the purpose of checking the correctness of any return that may have been requisitioned under Bye-law No 1, and shall, on demand, unless prevented by reasonable cause, forthwith produce such vehicles or animals and explain which of them is referred to in the several entries made in any such return

3 *Liability if the form is not filled up and returned* —If any person to whom a form has been sent under Bye-law No 1, omits, within seven days of its receipt, to fill it up and return it to the President, he shall be liable to the payment of the tax on the conveyances and animals which he is believed to possess

4 *Penalty* —Every person who commits any breach of Bye-law No 2 shall, for each such offence, be liable on conviction to a fine not exceeding Rs 20

FORM OF INFORMATION TO BE FILLED IN

True return furnished by . under Bye-law No 1 of the City Municipality under Section 48, clause (*j*), of the Mysore Municipal Regulation as to his liability to conveyance and animal taxes for the half-year ending

1 The only conveyances and animals (including dogs) in respect of which I am liable to conveyance and animal taxes for the half-year ending are as follows —

Classification according to classes shown in Schedule A to rules under Section 46 (1)	Number of conveyances and animals of each class	
	Included in the last return (to be filled up by the Municipal office)	Number liable to tax for the current half-year (to be filled up by tax-payer)
Vehicles		
(1) Four-wheeled carriage on springs drawn by two horses		
(2) Four-wheeled carriage on springs drawn by one horse, or a pair of horses below 13 hands or by bulls or bullocks		
(3) Two-wheeled carriage on springs drawn by one or more horses, mules, bulls or bullocks		
(4) Every other vehicle with springs, bicycle, tricycle, jinrikisha		
(5) Motor car		
(6) Motor cycle		
(7) Carts or other vehicles without springs		

Classification according to classes shown in Schedule A, to rules under Section 46 (1)	Number of conveyances and animals of each class	
	Included in the last return (to be filled up by the Municipal office)	Number liable to tax for the current half-year (to be filled up by tax-payer)
Animals		
(1) Horse over 13 hands		
(2) Horse of or under 13 hands or mule		
(3) Elephant		
(4) Camel		
(5) Horse of or under 11 hands, bull or bullocks		
(6) Male buffalo		
(7) Dog		

Date of presentation of form to

Date of receipt of form by the Municipal President

Signed

Date of signature

Notice

is hereby required under Bye-law No 1 to fill in this return at the places marked X and deliver it to the Municipal Vice-President within seven days of the presentation of this form to him

Attention is invited to the Vehicle and Animal Tax Rules and bye-laws about this return printed on the reverse

Signed

President

Date

Under Section 46, clause (k)

1 The octroi limits for the purpose of collecting octroi shall be the Municipal limits

2 No articles liable to octroi shall be brought within these limits except by one of the high roads described in the schedule hereto annexed or by the Railway

3 All persons bringing into or receiving from beyond the octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the octroi officer to inspect the same

4 The octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookads on the high roads described in Schedule No I, the Bonded Warehouse and the City Railway Station including all its gates and octroi office And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes All officers of the Octroi Department not below the rank of Mutsaddi are authorized to inspect the contents of any conveyance or package under Section 76 of the Municipal Regulation

5 A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same Such tables shall also be affixed in a conspicuous place at every post or office at which octroi is levied

6 When the goods have been examined at the octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Post Mutsaddi On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon, provided that, if the duty to which the goods are

liable does not exceed eight annas, the Octroi Post Mutsaddi may, unless the importer declares that he intends to re-export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received Provided also that in the case of goods imported by railway, the Inspector or other officer in charge of the octroi post at the City Railway Station may, in the same manner, receive duty not exceeding three rupees

7 When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received In case the importer wishes to re-export the goods at once, he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8 With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti Should he fail or refuse to produce the invoice, the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and octroi levied accordingly

9 With the previous approval of the President in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer, may, on depositing as security such amount as may in each case be fixed by the President, not being less than Rs 250, be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office, provided that he makes arrangements satisfactory to the President for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain to his credit, or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office

Bonded Warehouse

10 The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No 7

11 The Bonded Warehouse shall be open for the transaction of business from 11 A M to 5 P M daily, except on Sundays and holidays authorized by the President Arrangement shall, however, be made by the officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days

12 Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Octroi Koti has previously, by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule No II) of the description, weight, quantity and, if necessary, of the value of such goods

13 A receipt in the form appended (Schedule No III) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt

14 The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article

15 If the depositor does not himself take delivery of the articles deposited in the Octroi Office he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and, if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the Octroi Office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti

16 Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, subject to the escort of an octroi subordinate, provided that new packages covered by such pass, shall, if possible, and before they are taken from the Warehouse be stamped by the officer in charge so as to show that they are under Bond

The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered For every export pass granted under this Rule or Rule 7, a fee of one anna shall be charged

17 No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules —

(i) Goods shall be allowed to remain 24 hours free of charge

(ii) After that period rates as in the following schedule shall be charged for seven days —

Name of article.	*Rate*			*Remarks*
	Rs	a	p	
Tobacco per maund of 24 lbs or portion thereof	0	0	6	a day
Timber, sawn, per 50 C ft or portion thereof	0	1	0	do
Timber in log per ton of 50 C ft or portion thereof	0	1	0	do
Tiles for 1,000 or portion thereof	0	1	0	do
Piece-goods per bale, bundle or case of 400 lbs or over or per bale, bundle or case of 6 dozen or over	0	0	6	do
Piece-goods per bale, bundle or case of less than 400 lbs or per bale, bundle or case of less than 6 dozen	0	0	6	do
Sugar, horse gram, bran, oats and chaff for 400 lbs or fraction of 400 lbs	0	0	6	do
Betel leaves per 1,000 .	0	0	3	do
Green cocoanuts per 100 . . .	0	0	3	do
Dry cocoanuts per maund of 24 lbs	0	0	3	do

(iii) Double these rates shall be charged after seven days, provided that the President may, in his discretion, allow a reduction in, or exemption from, such penal rates

(iv) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned

18 The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary

19 When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President

20 All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that, before selling such goods, notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value

21 When any goods are sold under Bye-law No 20 the sale proceeds shall be credited to the Municipal Funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realized by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President At the expiry of one year, or after all claims received

during that period have been duly disposed of, the balance shall be credited to Municipal Funds No claims shall be admitted after the said period of one year, except by special permission of the Council

22 The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods

23 Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President

Refunds

24 On all articles on which octroi duty has been paid and which are subsequently exported beyond octroi limits, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import Provided that no refunds shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within six months from the date on which octroi was levied Provided also that no refund shall be granted of any sum less than one rupee

25 Any person claiming refund under the above rule shall produce the goods to be exported at the Octroi Koti, together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe

26 Any person who has been exempted under Bye-law No 9 from production of goods at the Octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported

27 The officer in charge of the Octroi Koti, on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the three parts of the application with an export pass, and keeping one part in the office shall deliver the other parts to the applicant

28 All goods exported under such pass and also all goods exported under free export pass under Bye-law No 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

29 The octroi subordinate in charge of the station of exit will satisfy himself that the goods produce as being covered by the duplicate pass correspond with the entries in the pass presented with them

30 If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in such form as may be prescribed by the President Otherwise he shall retain both the duplicate and triplicate passes and shall report the circumstances forthwith for the orders of his immediate superior If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed If the goods are under a free export pass and do not appear to agree with the particulars given therein they shall be detained until the orders of his superior are received

31 If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the triplicate pass pending production of the railway receipt for the goods covered by the pass Upon production of the railway receipt, if, after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate and triplicate passes, respectively, the number and date of the railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business

32 In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by Bye-laws Nos 30 and 31, respectively, must be produced at the Octroi Koti by the person seeking the refund, and if, after due check the officer in charge of the Octroi Koti is satisfied that a refund of octri covered by such pass is duly payable, he shall, if the amount so payable doe not exceed Rs 20, forthwith pay the same to the person presenting the triplicate pass If the amount to be refunded exceeds Rs 20, or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President

General

33 Importers of dutiable articles shall, if called upon by a requisition in writing signed by the President or Vice-President, within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or an export pass in proof of having exported the whole or part of the articles so received or otherwise Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs 25 whichever may be less and to payment of octroi duty on the article unaccounted for

34 Any person importing or exporting dutiable articles who infringes Bye-laws Nos 3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs. 50

Schedule No I

Names of routes	*Names of cokads or octroi posts*
Agrahar Tank road ..	Sondekuppadabagal cokad
Subedar Chattram road . . .	Subedar Chattram road cokad
Post Office road .	Jail road cokad opposit to the Executive Engineer's Office
Hosur road	Lal-Bagh cokad
Sydney road .. .	Halsurbagal cokad
Mission road ..	Mission road cokad
Kaglipur road	Kaglipur cokad
Mysore road ...	Karekal cokad
Railway ...	Railway Station and all its gates including the platform

Schedule No II

(*See Bye-law No. 12*)

To—The Officer in charge of the Octroi Office City

Please receive the undermentioned goods and deposit them in the Koti

Name of depositor	Description of articles deposited	Number of packages or bales, etc	Distinguishing marks, if any	Weights		Measurements		Quantity	Value			Remarks
				Maunds	Seers	C. ft.	C in		Rs	a.	p.	

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos 13 to 17, 19, 20 and 21, relating to the deposit

Witness . . . . .

Signature . . . . .

Address .. . .

Signature of depositor .. . .

Address .. . .

Date. .. ..

SCHEDULE No III

(See Bye-law No 13)

Octroi Office

City

Received for deposit the undermentioned goods from . .

Receipt No	Consignment		Goods Deposit Note No	Names of articles	Description	Number of articles	Remarks
	No.	Date					

Goods-keeper Head Clerk Octroi Inspector

. . . City

Dated. . .

RULES OF THE BANGALORE CITY MUNICIPALITY

In supersession of all previous rules on the subject, the following rules are framed under Section 46, clauses (*i*) and (*j*) of the Municipal Regulation, VII of 1906, ~~and are sanctioned by Government in Government Order No. 4102-3-Mi 555-07, dated the 26th November 1907~~

Under Section 46 (i)

1 *Taxes and exemptions*—The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them, respectively, in column 6 of the schedule

2 *How taxes may be collected*—The taxes and imposts imposed by the Municipal Council, or any of them, may be collected by the Municipality either departmentally by their own agency or otherwise, as may from time to time seem expedient to them, but octroi duty shall be collected departmentally only

3 *Remissions*—Subject to the sanction of Government, remissions may be made to any extent by the Municipality on the recommendation of the Managing Committee in cases in which the Managing Committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Regulation (within what power limits by rules).

4 *Claim for refund when not entertainable*—No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

Octroi refunds—Octroi refunds shall be regulated by bye-laws framed separately under Section 48 (*k*) of the Regulation

5 *Payment of refund when not to be made*—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall be always stated

6 *Order for payment of refund to be written on bill form*—Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Senior Vice-President

7 *Refund on account of vacancy of buildings and lands*—Refund, on account of vacancy, of the tax on buildings and lands paid in advance, shall be regulated in the same manner as remissions under Section 69 of the Regulation

8 *Refund of amount paid on account of animal and vehicle tax*—Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid,—

(*a*) if he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year,

(*b*) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half-year,

(c) if the animal has been during the whole of the half-year in any institution for the reception of infirm or disused animals or if the animal certified by a Veterinary Surgeon to have been unfit for use has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Method of calculating liability to tax* —When a person has owned or had charge of two or more vehicles ~~or two or more animals~~ of the same description each at different periods in one half-year, he shall be deemed to have owned and had charge of one vehicle or one animal only, as the case may be, for the aggregate number of days in the said two or more periods

10 *Vehicles ~~or animals~~ changing hands* —If a half-year's tax has been levied in respect of a vehicle ~~or animal~~ no further tax for the same half-year shall be leviable in respect of the said vehicle ~~or animal~~, if it changes hands during the currency of the said half-year

11 *Liability of transferer and transferee to rates and cesses until notice is given* — When any premises shall have changed hands, the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

12 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the Assessment List under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise, shall give notice of such transfer to the President who, on being satisfied, shall enter the name of such transferee of title as owner in the Assessment List In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the question for the decision of the Managing Committee who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the Senior Vice-President or the Managing Committee, as the case may be, any person produces a probate, letters of administration, a decree or other order of Court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the Assessment List for any other name that may have been entered

13 *Entry in Assessment List on Sub-Division* —Where any property is subdivided on application being made to the Municipality intimating such subdivision, the Municipality shall, unless they see any objection to the same, cause each subdivision to be entered in the Assessment List as if it was separate property

14 *How bills prepared and issued* —All bills under Section 82 (1) shall be prepared from the Assessment Lists and from information obtained by process in accordance with bye-laws under Section 48 (i) and shall be issued under the signature of the ~~President~~ Secretary

15 *Who to dispose of objections to Municipal bills* —The Chairman of the Managing Committee is hereby appointed to dispose of objections to Municipal bills under Section 83 (i) (*b*) Below each petition of objection, he shall record his decision with reasons in writing and submit the same to the Managing Committee without delay

16 *Suspension of process for recovery when notice of vacancy received* —When a notice of vacancy has been received under Section 69, process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

17 *Owner should give notice of re-occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this, shall not be entitled to any refund, if it be found that his premises have been re-occupied during the year or instalment period

18 *Notice fees* —For every notice of demand issued under Sub-Section (3) of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount due is less than				Rs	5			
Do	two annas	do	is not less than	Rs	5	but less than	Rs	10
Do	four do	do	do	Rs	10	but less than	Rs	50
Do	six do	do	do	Rs	50	but less than	Rs	100
Do	eight do	do	do	is Rs	100	and over		

19 *Warrant fees* —For every distraint made under Sub-Section 4 of Section 84 of the Regulation, fees shall be levied at the following rates —

A fee of four annas if the amount distrained for is less than					Rs	5				
Do	six do	do	do	is not less than	Rs	5	but less than	Rs	10	
Do	eight do	do	do	do	Rs	10	do	Rs	25	
Do	one rupee	do	do	do	Rs	25	do	Rs	50	
Do	two rupees	do	do	do	Rs	50	do	Rs	75	
Do	three do	do	do	do	Rs	75	do	Rs	100	
Do	five do	do	do	is Rs	100	and over				

Where peons are kept in charge of property distrained, an additional fee of 4 annas per peon for each day shall be levied

20) *Maintenance rates* —Rates as per accompanying statement shall be charged for maintaining live-stock distrained under Sub-Section (4) of Section 83 of the Regulation, namely —

Serial No.	Description of live-stock	Cost for the supply of fodder for each head of live-stock per day or fraction of a day	Cost for watering each head of live-stock per day or fraction of a day	Total
1	2	3	4	5
		Rs a. p		Rs a p.
1	Elephant	3 0 0	Included in the amount shown under Col 3	3 0 0
2	Camel	1 0 0		1 0 0
3	Buffalo	0 4 0		0 4 0
4	Do calf . ..	0 2 0		0 2 0
5	Bullock or cow	0 4 0		0 4 0
6	Heifer or calf	0 1 0		0 1 0
7	Sheep or goat	0 1 0		0 1 0
8	Kid	0 1 0		0 1 0
9	Horse .	0 4 0		0 4 0
10	Foal	0 2 0		0 2 0
11	Donkey (either young or grown)	0 1 0		0 1 0
12	Pig ..	0 1 0		0 1 0
13	Birds of all kinds	0 1 0		0 1 0

Provided that no rate shall be charged where the owner of any such live-stock pays the full amount of the Municipal dues and receives back such live-stock within three hours from the time of their seizure

21) *Who may receive payments for Municipality* —The ~~Secretary~~ Vice-President is authorised to receive payment of all fees payable to the Municipality for licenses and permissions at any time and place

22) The ~~Collector~~ and in his absence the ~~Sheristadar~~ authorised to receive Municipal dues of all kinds ~~(in the Municipal Office and in office hours only)~~

23) The ~~collecting shanbhogs~~ are authorised to receive payment of all Municipal dues, except those mentioned in Rule 21 and octroi and tolls, at any time and place

24) Octroi Mutsaddis and Inspector are alone authorised to receive payment of octroi

Under Section 46 (j)

25) *When Municipal dues may be written off* —Subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if, after they have been outstanding for at least a year, in the case of sums less than Rs 5 and three years in other cases, the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

26) *When Managing Committee may remit distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for distress —

(*a*) if the property distrained is found to be devoted to religious or charitable purposes,

(*b*) if the person from whom any such fee is leviable is too poor to pay,

(*c*) if a warrant has been issued against a wrong person,

(*d*) if a bill presented is found to have been presented by mistake,

(*e*) if the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

SCHEDULE A

SCHEDULE OF TAXES

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
I	Tax on buildings..	Buildings	Five per cent on the annual letting	(a) Buildings set apart for the occupation of His Highness the Maharaja (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit, unless Government consents to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not for residential rposes (d) Buildings value is Rs 10 [illegible] property of the [illegible] (e) Buildings which are the property of the Municipality.	In two equal instalments in advance in July and January every year.
			) square yards	Same as above, excepting exemption (d)	Do
			Half-yearly		
			Rs a p		
			9 0 0	(a) Vehicles and animals belonging to His Highness the Maharaja (b) Vehicles s the property of Government, unless Government consents to the levy of the tax (c) Vehicles and animals belonging to Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act, 1869 (e) Juvenile vehicles, such as perambulators, etc (f) Vehicles, kept by carriage builders or dealers, and animals kept by dealers therein, solely for sale (g) Conveyances in transit or staying within Municipal limits not longer than 30 day in any half-year. (h) Vehicles and animals belonging to members of the City Police and officers of the City Municipality employed o outdoor duties Pro that not more than one vehicle and one animal shall exempted without the s permission of the Mun Council (i) Vehicles and animals belonging to public conveyance Proprietors	Payable n advan 1 uary for the half- year b n- ning those ths.
			3 0 0		
			1 0 0		
			2 0 0		
			1 0 0		
			...15 0 0		
			7 8 0		
			half-yearly		
			4 8 0		
			1 8 0		
			12 0 0		
			6 0 0		
			0 8 0		
			0 8 0		
			Rates or tolls		
			Rs a p		
			0 4 6	(a) Carriages, carts and animals the property of or employed by Government or Municipal Council of the City or of the Canal and Military Station or licensed or registered by the said Councils	On passing toll-gate
			0 2 0		
			0 2 0	(b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyance of Government Stores or of any other Government property or the property of His Highness the Maharaja	
			0 1 0		
			0 1 0		
			Animals		
			(1) On every buffalo, bull, mule or bullock (laden) 0 0 6	(c) Vehicles and animals (whether owned or hired) used for the passage of Military or Police officers on duty or the conveyance or passage of any property or person in their custody	
			(2) On every horse over 13 hands 0 1 0		
			(3) Do under 13 hands ... 0 0 6		
			(4) On every elephant 0 8 0		
			(5) Do camel 0 1 0		

shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight

On every motor car
Do jinrikisha
Do bicycle or tricycle

Schedule of taxes—*contd*

Serial No	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
V	Octroi	The articles mentioned in the next column when imported into Municipal limits	(1) Cocoanuts, fresh 100 — Rs 0 8 0 (2) Do dry Maund of 24 lbs — 0 8 0 (3) Betel leaves 100 — 0 0 2 (4) Sugar of all kinds except brown sugar, known as 'Magdum-Sakkare' (5) Bran (6) Oats (7) Chaff (8) Horse gram Re 1-4-0 per cent ad valorem B — Rs a p (1) Teak and honne in log — 50 c ft — 3 0 0 (2) Do sawn do — 4 0 0 (3) Black wood (log) do — 2 0 0 (4) Do (sawn) do — 3 0 0 (5) Other kinds (log) do — 1 0 0 (6) Do (sawn) do — 1 8 0 C Roofing tiles (Mangalore pattern) *ad valorem* 1 9 0 per cent D Tobacco 1 maund of 24 lbs. — 3 0 0 E Piece-goods and other textile fabrics such as cloth not including made-up clothings, drapery and haberdashery *ad valorem* 1 9 0 per cent.	(1) Personal luggage of traveller, imported through the Post office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned that the property therein mentioned belongs to Government. (2) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as provided in the Bye-laws. Provided that if such goods be not exported they shall pay the full duty (3) Six green cocoanuts, 6 dry cocoanuts, 100 betel leaves, and 1 seer of tobacco if brought for personal consumption by *bona fide* travellers or passengers in a railway train.	Time of import of goods into Municipal limits
VI	Tax on dogs	Dogs	8 annas per half-year	Dogs not kept for more than 30 days within Municipal limits in any half-year.	Payable in advance in July and January for the half-year, commencing with three months.
VII	Special sanitary cess.	On private latrines cleansed by the Municipal agency	On houses paying an assessment of above Re. 1 and not exceeding Rs 1-8-0, 0-1-0 per mensem On houses paying an assessment of above Re. 1-8-0 and not exceeding Rs 2-8-0, 0-1-6 per mensem On houses paying an assessment of above Rs 2-8-0 and not exceeding Rs 4-0-0, 0-2-0 per mensem On houses paying an assessment of above Rs 4-0-0 and not exceeding Rs. 6-0-0, 0-3-0 per mensem On houses paying an assessment of above Rs 6-0-0 and not exceeding Rs 10-0-0, 0-4-0 per mensem On houses paying an assessment of above Rs 10-0-0 and not exceeding Rs 12-0-0, 0-6-0 per mensem On houses paying an assessment of above 12-0-0, and not exceeding Rs 15, 0-8-0 per mensem On houses paying an assessment of above Rs 15-0-0 and not exceeding Rs 30-0-0, 1-0-0 per mensem On houses paying an assessment of above Rs 30 0-0 and not exceeding Rs 75-0-0, 1-8-0 per mensem On houses paying an assessment of above Rs 75-0-0, 2-0-0 per mensem		Monthly in advance
VIII	Water rate	All buildings and lands within Municipal limits.	Three per cent on the rental value in the case of buildings and three-fifths of the building tax in the case of vacant sites.		In two equal instalments in advance in July and January every year
IX	Lighting tax	All buildings and lands	1 per cent on the rental value	Same as in the case of building tax	Do

Schedule of taxes—*concld*

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
			Quantity. *Rate*		
X	Mohatarfa	Shops and mills	*Shop tax*		In two equal instalments in advance on July and
			Description of shops — Class: 1st 2nd 3rd 4th		
			Mandi 50 40 30 20		

Note.—Where it is not pr

[*Vide* Rule 6

No. of payees	Name of payee	Amount to be refunded	Grounds of refund	Treasury credited in the Treasury account	Head under which it is credited	Rem

Certified that the amounts have been credited in the accounts as shown above

Treasury Officer

Vice President.

191

From The President
Municipal Board
Trincomalee

To The Secretary to the
Govt of Ceylon
Genl & Rev Depts

Dated 11th Dec 1913

Despatched 18

Received

General No 2444

No

Enclosure No 3 Copies of Resolution
Draft rules in Duplicate

Forwards for Sanction
revised rules of the Trincomalee
Town Municipality as
approved by the said
Municipal Council

GPB—50,000—26 9 12

D 3483

Office of the Deputy Commissioner,
Trunkur District.
Dated. Trunkur. the 11th Dece 1913

69-13/813

From
B. J. Kumaraswami Naik, Esqre B.A.,
Deputy Commissioner
Trunkur District.

To
K. R Srinivasiengar, Esq. M.A.,
Secretary to the Government of H. H the
Maharaja of Mysore, General and
Revenue Departments. Bangalore.

Sir,

With reference to your letter no 9680/Mi. V
269-11-11 dated 7th June 1913 pointing out
certain defects in the rules framed by the
Trunkur Municipality for the levy of Mohatarfa taxes in the town, I have the honor to state
that the subject was referred to a Sub-Committee
for consideration The Sub-committee After considering
the rules framed under Section 46 (i) and (j) by
the Bangalore City Municipality submitted draft
rules to the Municipal Council At the meeting
of the Municipal Council held on the 24th
November 1913 the draft rules were considered
and were approved [illegible] of the resolution in
the matter is enclosed for perusal

In submitting herewith the draft rules
as approved by the Municipal Council
for the sanction of Government, I

beg

2

beg to state that the omissions pointed out in the letter under reply have been supplied in the revised rules.

I have the honor to be,
Sir
Your most obedient Servant,

Deputy Commissioner

2nd

69-13/8137

Proceeding of the meeting of the Councillors of the Tumkur Municipality held on the 24th November 1913 under the Presidency of B.J. KUMARASAMI NAIK, Esq., B.A. (President)

No.	Name of Councillors	Present	Absent.
	Nominated (Ex-officio)		
1.	Mr. B.J. Kumarasami Naik, President.	p	
2.	" B.T. Kesavaiengar, Try:Asst:Commr:		a
3.	" C. Krishnaiengar, Executive Engineer,		a
4.	" B.D. Raghavendra Rao, Dist:Med:& San:Offr:		a
5.	" M.S. Ramachendra Rao, Amildar	p	
	Nominated members (others)		
6.	" Y. Rama Rao		a
7.	" Abdul Karim Sab	p	
8.	" Appanna Setti	p	
9.	" Hemahanumathiah		a
10.	" Nallappa	p	
11.	" Krishnaiengar		a
12.	Rev: Mr. H.H. Newham		a
	Elected members		
13.	Mr. C. Seshadri Iyengar, Vice-President	p	
14.	" H. Venkataramiah	p	
15.	" Y. Gubbi Mutchiah	p	
16.	" Kothandaramasetti	p	
17.	" Adimurtappa		a
18.	" Mylarappa	p	

x x x x x x x x

x x x x

II. Read Resolution No. V. dated 25th gust 1913 referring to the subject of egalizing the levy of mohatarfa taxes in the Tumkur Town , to a sub-committee for consideration and the sub-committee's eport thereon, submitting the draft rules under section 46 (i) and (j) of the Muni-cipal Regulation together with a copy of he schedule of rates and taxes to be evied in the Municipality.

Resolved that the draft rules may be approved and sent up to Government for sanction. On the question whether the native gym-nasiums should be exempted from taxation, it was unanimously re-solved that they should be class-ed under exemptions as they are the places of public recreation

x x x x x x x

Sd/- B.J. Kumarasami Naik,
President.

"Extract"

For President, absent from the Station
8-12-1913

- laws framed by the Junkur Council - ~~setting aside~~ ~~further proceedings~~

G R S 26]

File No. VX9

Serial No 42

9/1

Diary No. of letter replied to 3483

Encl 1

No. 6905

and 6913 - 0913.1.14

General and Revenue Secretariat

(Rev)

the *191*

To

The Deputy Comr

Junkur dt

Date of issue 13-1-14

Signed by M A V Ramanathan

Sir

With reference

to your letter No. 244 G

dtd 11th December 1913 submitting

for sanction the draft rules

framed by the Mul Council

of Junkur under Sec 46 cl

1 & 2 of the Mul Regulations

I am directed to observe

that there is no power

over

paper under disposal

SUBJECT

Es & HP

Under the present Regn to compel the owners to register their vehicles & that therefore rule 11 can not find a place in the rules just now.

As the draft rules now sent up differ materially from the rules originally published, I am to request that the former may be duly published as required by sec 60 (b) of the Regulations, & further necessary action taken in the matter.

Copy of the draft rules is herewith returned.

I have the

Hm
9/1 For Secy

TLS 6/

two other copies is in the N73rd bdle.

List of enclosures

Copied by RJC 1

Examined by

GPB—25,000—8-8-11